

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE



29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODGE FAIR
SONORA, CALIFORNIA

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS

AUDIT REPORT #08-028
FOR THE YEARS ENDED
DECEMBER 31, 2007 AND 2006

29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODE FAIR
SONORA, CALIFORNIA

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2007 AND 2006

AUDIT STAFF

Ron Shackelford, CPA
Shakil Anwar, CPA
Hardeep Kaur

Audit Chief
Assistant Audit Chief
Auditor

AUDIT REPORT NUMBER

#08-028

29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODGE FAIR
SONORA, CALIFORNIA

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CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Ms. Mari Ann Bloom, President
Board of Directors
29th DAA, Mother Lode Fair
220 Southgate Drive
Sonora, California 95370

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial condition of the 29th District Agricultural Association (DAA), Mother Lode Fair, Sonora, California, as of December 31, 2007 and 2006, and the related statements of operations and changes in accountability, and cash flows-regulatory basis for the years then ended. These financial statements are the responsibility of the 29th DAA's management. Our responsibility is to express an opinion on these financial statements based on our audits.

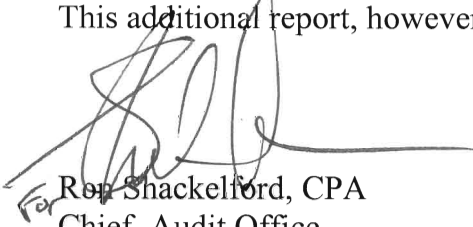
We have conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the 29th DAA, Mother Lode Fair, as of December 31, 2007 and 2006, and the results of its operations and changes in accountability, and cash flows-regulatory basis for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The 29th DAA, Mother Lode Fair has not presented the Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.



Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Management Report #08-028, on the 29th DAA's compliance with State laws and regulations and system of internal accounting control, is issued solely for the purpose of additional analysis and should be addressed by the 29th DAA as appropriate. This additional report, however, is not a required part of the basic financial statements.



Ron Shackelford, CPA
Chief, Audit Office

April 25, 2008

**29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODE FAIR
SONORA, CALIFORNIA**

**STATEMENTS OF FINANCIAL CONDITION
December 31, 2007 and 2006**

	Account Number	2007	2006
ASSETS			
Cash	111-117	\$ 238,884	\$ 297,063
Accounts Receivable, Net	131-133	9,127	10,613
Land	191	239,127	239,127
Buildings and Improvements, Net	192	917,496	910,987
Equipment, Net	193	39,912	47,703
TOTAL ASSETS		<u>1,444,547</u>	<u>1,505,493</u>
LIABILITIES AND NET RESOURCES			
Liabilities and Other Credits			
Accounts Payable and other Payroll Liabilities	212, 221-226	4,199	6,909
Current Portion of Long-Term Debt	212.5	12,102	10,900
Deferred Income	228	3,880	4,229
Deferred Project Income	229	23,258	49,279
Guaranteed Deposits	241	5,625	6,950
Compensated Absences Liability	245	68,518	61,187
Long-Term Debt	250	44,591	55,774
Total Liabilities and Other Credits		<u>162,173</u>	<u>195,228</u>
Net Resources			
Reserve for Junior Livestock Auction	251	26,709	24,313
Net Resources - Operations	291	115,822	154,809
Net Resources - Capital Assets less related Debt	291.1	1,139,842	1,131,143
Total Net Resources Available		<u>1,282,374</u>	<u>1,310,265</u>
TOTAL LIABILITIES AND NET RESOURCES		<u>\$ 1,444,547</u>	<u>\$ 1,505,493</u>

**29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODE FAIR
SONORA, CALIFORNIA**

STATEMENTS OF OPERATIONS/CHANGES IN ACCOUNTABILITY
December 31, 2007 and 2006

	Account Number	2007	2006
REVENUE			
State Apportionments	312	\$ 150,000	\$ 150,000
Capital Project Reimbursement	319	64,394	31,364
Other Revenue	340	10,661	9,432
Admissions	410	218,255	224,947
Commercial Space	415	24,050	28,400
Concessions	422	29,310	30,684
Exhibits	430	11,229	9,235
Miscellaneous Fair	470	47,546	50,025
JLA - Revenue	476	21,008	22,624
Non-Fair Revenue	480	174,339	226,010
Prior Year Adjustment	490	4,018	(1,401)
Other Revenue	495	12,225	13,544
Total Revenue		767,035	794,864
EXPENSES			
Administration	500	226,888	219,782
Maintenance and Operations	520	261,122	254,663
Publicity	540	12,001	10,047
Attendance	560	39,291	41,600
Miscellaneous Fair	570	10,079	8,919
JLA - Expense	576	18,613	24,065
Premiums	580	11,783	9,882
Exhibits	630	18,037	21,642
Attractions - Fairtime	660	109,749	111,150
Interim Entertainment	660.9	11,618	13,290
Equipment	723	-	5,397
Prior Year Adjustments	800	(814)	(957)
Cash Over/Short from Ticket Sales	850	225	(18)
Depreciation Expense	900	65,676	73,510
Other Operating Expense	945	10,661	9,432
Total Expenses		794,927	802,404
RESOURCES			
Net Change - Income / (Loss)		(27,892)	(7,541)
Resources Available, January 1		1,310,265	1,317,806
Resources Available, December 31		\$ 1,282,374	\$ 1,310,265

**29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODE FAIR
SONORA, CALIFORNIA**

**STATEMENTS OF CASH FLOWS - REGULATORY BASIS
December 31, 2007 and 2006**

	<u>2007</u>	<u>2006</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of Revenue Over Expenses (Expenses Over Revenue)	\$ (27,892)	\$ (7,541)
Adjustment to Reconcile Excess of Revenue Over Expenses to Net Cash Provided by Operating Activities:		
(Increase) Decrease in Accounts Receivable	1,486	41,006
Increase (Decrease) in Accounts Payable & Other Liabilities	(2,710)	(3,283)
Increase (Decrease) in Current Portion of Long-Term Debt	1,203	-
Increase (Decrease) in Deferred Income and Deferred Project	(26,370)	25,401
Increase (Decrease) in Compensated Absence Liability	7,331	2,376
Increase (Decrease) in Guarantee Deposits	(1,325)	(300)
Total Adjustments	<u>(20,386)</u>	<u>65,200</u>
Net Cash Provided (Used) by Operating Activities	<u>(48,277)</u>	<u>57,660</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
(Increase) Decrease in Buildings & Improvements	(6,509)	48,231
(Increase) Decrease in Equipment	7,791	(6,085)
Net Cash Provided (Used) by Investing Activities	<u>1,282</u>	<u>42,146</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase (Decrease) in Long-Term Liability	<u>(11,183)</u>	<u>(10,900)</u>
Net Cash Provided (Used) by Financing Activities	<u>(11,183)</u>	<u>(10,900)</u>
NET INCREASE (DECREASE) IN CASH	(58,179)	88,906
Cash at Beginning of Year	297,063	208,157
CASH AT END OF YEAR	<u><u>\$ 238,884</u></u>	<u><u>\$ 297,063</u></u>

**29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODE FAIR
SONORA, CALIFORNIA**

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2007 and 2006

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - The 29th District Agricultural Association (DAA) was formed on July 13, 1937, for the purpose of sponsoring, managing, and conducting the Mother Lode Fair each year in Sonora, California. The State of California, Department of Food and Agriculture, through the Division of Fairs and Expositions provides oversight responsibilities to the DAA. The DAA is subject to the policies, procedures, and regulations set forth in the California Government Code, California Business and Professions Code, Public Contracts Code, Food and Agricultural Code, State Administrative Manual, and the Accounting Procedures Manual established by the Division of Fairs and Expositions.

The State of California allocates funds annually to the DAA's to support operations and acquire fixed assets. However, the level of State funding varies from year to year based on budgetary constraints. The Division of Fairs and Expositions determines the amount of the allocations.

Basis of Accounting - The accounting policies applied to and procedures used by the DAA conform to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The DAA's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board defines an enterprise fund as a fund related to an organization financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges.

The DAA's financial activities are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Governmental Accounting Standards Board. Thus, revenues are reported in the year earned rather than collected, and expenses are reported in the year incurred rather than paid.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the

reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes – The DAA is a state agency and therefore, is exempt from paying taxes on its income.

Cash and Cash Equivalents - The DAA's cash and cash equivalents are separately held in various local banks. The Financial Accounting Standards Board defines cash equivalents as short-term, highly liquid investments that are both: (1) readily convertible to known amounts of cash; and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The cost of all cash equivalents of the DAA approximates market value.

The California State Treasury makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to \$40,000,000 in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest.

In accordance with the Accounting Procedures Manual, the DAA is authorized to deposit funds in certificates of deposit and interest bearing accounts. However, Government Code Sections 16521 and 16611 require the bank or savings and loan association to deposit, with the State Treasurer, securities valued at 110 percent of the uninsured portion of the funds deposited with the financial institution. Government Code Sections 16520 and 16610 provide that security need not be required for that portion of any deposit insured under any law of the United States, such as FDIC and FSLIC.

Property and Equipment - Construction-in-progress, land, buildings and improvements, and equipment are acquired with operating funds and funds allocated by the State. Any acquired assets, if greater than \$5,000 and a useful life of one or more years, are capitalized and depreciated. Buildings and improvements are depreciated over a period of 30 years, and purchases of equipment are depreciated over five years. Amounts spent on repair and maintenance costs are expensed as incurred by the Fair. Furthermore, donated building improvements, and equipment are recorded at their fair market value at the date of the gift. This recorded basis is depreciated over the useful lives identified above. Amounts spent on projects that have not been placed in service are recorded in Account #190, Construction-in-Progress and no depreciation is recorded on Construction-in-Progress until the project is completed and the asset is placed in service.

Sales Taxes – The State of California imposes a sales tax of 7.75% on all of the DAA's sales of merchandise. The DAA collects that sales tax from customers and remits the entire amount to the state Board of Equalization.

The DAA's accounting policy is to exclude the tax collected and remitted to the State from revenues and cost of sales.

Compensated Absences - Pursuant to Statement No. 16 of the Governmental Accounting Standards Board, State and local governmental entities are required to report the liability for compensated absences. Compensated absences are absences for which permanent employees will be paid, such as vacation, personal leave, and compensatory time off. The compensated absences liability is calculated based on the pay rates in effect at the balance sheet date.

NOTE 2 CASH AND CASH EQUIVALENTS

The following list of cash and cash equivalents were held by the DAA as of December 31:

	<u>2007</u>	<u>2006</u>
Petty Cash	\$ 100	\$ 100
Change Funds	100	100
Cash in Bank - Operating	1,447	37,233
Cash in Bank - LAIF	212,898	235,321
Cash in Bank - JLA	<u>24,338</u>	<u>24,309</u>
Total Cash and Cash Equivalents	<u>\$ 238,884</u>	<u>\$ 297,063</u>

NOTE 3 ACCOUNTS RECEIVABLE

The DAA is required to record an allowance for doubtful accounts based on estimates of collectibility.

	<u>2007</u>	<u>2006</u>
Accounts Receivable	\$ 7,838	\$ 11,732
Accounts Receivable - JLA	2,371	-
Accounts Receivable - CFSA	37	-
Allowance for Doubtful Accounts	<u>1,119</u>	<u>1,119</u>
Accounts Receivable - Net	<u>\$ 9,127</u>	<u>\$ 10,613</u>

NOTE 4 PROPERTY AND EQUIPMENT

Buildings and improvements, and equipment at December 31, 2007 and 2006 consist of the following:

	<u>2007</u>	<u>2006</u>
Building & Improvements	\$2,237,769	\$2,182,611
Less: Accumulated Depreciation	<u>(1,320,273)</u>	<u>(1,271,624)</u>
Building & Improvements - Net	<u>\$917,496</u>	<u>\$910,987</u>

Equipment	\$ 224,426	\$ 215,190
Less: Accumulated Depreciation	<u>(184,514)</u>	<u>(167,487)</u>
Equipment - Net	<u>\$ 39,912</u>	<u>\$ 47,703</u>

NOTE 5 **LONG-TERM DEBT**

The DAA has entered into a long-term loan agreement with California Construction Authority (CCA) to purchase solar equipment. The terms of the agreement are as follows:

CCA Photovoltaic Loan:

Loan Amount	\$ 110,000
First Payment Date	October 1, 2002
Payment Amount	\$ 10,040
Duration of Loan	120 Months
Interest Rate	2.57%
Total Outstanding at 12/31/07	\$ 56,693
Current Portion at 12/31/07	\$ 12,102
Long-Term Portion at 12/31/07	\$ 44,591

NOTE 6 **RETIREMENT PLAN**

Permanent employees of the DAA are members of the Public Employees' Retirement System (PERS), which is a defined benefit contributory retirement plan. The retirement contributions made by the DAA and its employees are actuarially determined. Contributions plus earnings of the Retirement System will provide the necessary funds to pay retirement costs when accrued. The DAA's share of retirement contributions is included in the cost of administration. For further information, please refer to the annual single audit of the State of California.

Retirement benefits fully vest after five years of credited service for Tier I employees. Retirement benefits fully vest after ten years of credited service for Tier II employees. Upon separation from State employment, members' accumulated contributions are refundable with interest credited through the date of separation. The DAA, however, does not accrue the liability associated with vested benefits.

The Alternate Retirement Program (ARP) is a retirement savings program that certain employees hired on or after August 11, 2004 are automatically enrolled in for their first two years of employment with the State of California. ARP is administered by the Savings Plus Program with the Department of Personnel Administration and invests funds in a fixed-income fund. ARP provides two years of retirement savings (five percent of paycheck amount each month) in

lieu of two years of service credit. At the end of the two-year period, the deductions are placed in CalPERS and the retirement service credit begins.

Temporary, 119-day, employees of the DAA participate in the Part-Time, Seasonal, Temporary (PST) Retirement Plan. The PST Retirement Plan is a mandatory deferred compensation plan under which 7.5% of the employee's gross salary is deducted before taxes are calculated. These pre-tax dollars are placed in a guaranteed savings program. The employee has the option of leaving these funds on deposit upon separation, or requesting a refund.

NOTE 7 **RECLASSIFICATION**

Certain prior year balances have been reclassified to conform to current year presentation. This reclassification did not have an effect on net income.

**29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODE FAIR
SONORA, CALIFORNIA**

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	President, 29th DAA Board of Directors
1	Chief Executive Officer, 29th DAA
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE



29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODGE FAIR
SONORA, CALIFORNIA

MANAGEMENT REPORT #08-028

YEAR ENDED DECEMBER 31, 2007

29TH DISTRICT AGRICULTURAL ASSOCIATION
MOTHER LODGE FAIR
SONORA, CALIFORNIA

MANAGEMENT REPORT
YEAR ENDED DECEMBER 31, 2007

AUDIT STAFF

Ron Shackelford, CPA
Shakil Anwar, CPA
Hardeep Kaur

Audit Chief
Assistant Audit Chief
Auditor

MANAGEMENT REPORT NUMBER
#08-028

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CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Ms. Mari Ann Bloom, President
Board of Directors
29th DAA, Mother Lode Fair
220 Southgate Drive
Sonora, California 95370

In planning and performing our audit of the financial statements of the 29th District Agricultural Association (DAA), Mother Lode Fair, Sonora, California, for the year ended December 31, 2007, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

In addition, this Management Report includes: (1) matters other than those related to the internal control structure which came to our attention that could, in our judgment, either individually or in the aggregate, have a significant effect on the entity's financial reporting process (e.g., accounting errors, significant audit adjustments, etc.), and (2) areas of non-compliance by the Mother Lode Fair with respect to State laws and regulations, with the Accounting Procedures Manual, and with established policies and procedures.

In accordance with Government Code Section 13402, Fair managers and Board of Directors are responsible for the establishment and maintenance of a system or systems of internal accounting and administrative control within their agencies. This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

Due to the small size of the 29th DAA's office staff, it is not practical to have the degree of segregation of duties possible in a larger organization. Therefore, the Board of Directors must consider this when determining the extent that the Board becomes involved in operations to adequately safeguard the 29th DAA's assets. The system of internal control should provide the Board of Directors and management reasonable, but not absolute, assurance that: (1) only authorized transactions are executed; (2) transactions are properly



recorded in the accounting records; and (3) material errors and irregularities that may occur, will be detected by the 29th DAA in a timely manner during the normal course of operations. In this regard, it is particularly important that the Board review and approve significant transactions and critically review monthly financial information. The 29th DAA's minimum staffing was one factor considered in determining the nature, timing, and extent of the tests to be performed on the 29th DAA's accounting procedures, records, and substantiating documents.

During our audit of the internal control structure of the 29th DAA and compliance with state laws and regulations, we identified one area with a reportable condition that is considered a weakness in the Fair's operations: bank reconciliations. We have provided one recommendation to improve the operations of the Fair. The Fair must respond in writing on how this recommendation will be implemented.

REPORTABLE CONDITION

BANK RECONCILIATIONS

The Fair exposed itself to loss by not demonstrating it maintained strict accounting controls over all bank account reconciliations. Our office noted the Fair did not sign and date bank reconciliations for its premium and junior livestock auction (JLA) bank accounts. The Fair did sign bank reconciliations for its operating bank account; however, the Fair did not date the related bank reconciliations. The purpose of bank reconciliations is (i) to ensure the paid checks and deposits are reconciled with the entries in the cash disbursements and receipts journals, (ii) to identify all current outstanding checks, and (iii) to provide a comparison of bank balances to accounting records to aid in the identification of discrepancies from potential errors. According to Accounting Procedures Manual (APM), Section I, Ch. 2.262, these bank account reconciliations must be reviewed, dated, and signed by the Fair's Chief Executive Officer or other accountable employee to ensure a sufficient review has taken place.

Recommendation

- 1. The Fair should strengthen its controls over cash management by performing, analyzing and approving bank reconciliations for all accounts in a timely manner. Furthermore, both the preparer and reviewer should sign and date the bank reconciliation to document the timeliness of their actions.*

DISTRICT AGRICULTURAL ASSOCIATION'S RESPONSE

August 4, 2008

Ron Shackelford, CPA, Audit Chief
State of California Department of Food and Agriculture
1220 N Street, Room 344
Sacramento, CA 95814

Dear Mr. Shackelford:

In response to the audit of the financial statements for the 29th District Agricultural Association (Mother Lode Fair) for the year ending December 31, 2007, we consider the Department's audit process to be fair and informative. Because of the small size of the Mother Lode Fair staff we value an outside review of the fair's financial system.

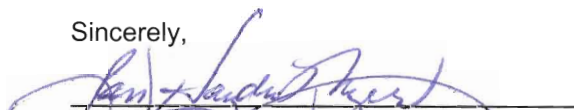
Bank Reconciliations

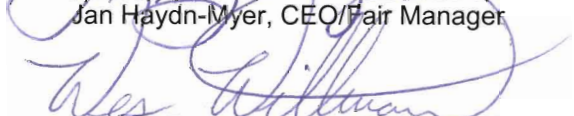
The Fair was in the process of replacing a long time office assistant who preformed some of the bank reconciliation duties. The accounts referred to were the Junior Livestock Auction Account and the Premium Account which have minimal activity. We were up to date with the reconciliation but lacked the proper signatures.

The Fair now has the help of a new part time employee and is committed to following the mandates of the Fair's Accounting Procedures Manual. All bank accounts are up to date and have the proper signatures for 2008.

The Fair thanks the audit office for the thorough review of the internal control structure of the 29th District Agricultural Association and regards this effort as a tool for management to improve the operations of the Fair.

Sincerely,


Jan Haydn-Myer, CEO/Fair Manager


Wes Wittman, Board Vice President



"The Hottest Little Fair in California"

220 Southgate Drive • Sonora, California 95370 • 209-532-7428 Fax 209-532-3573

29th District Agricultural Association

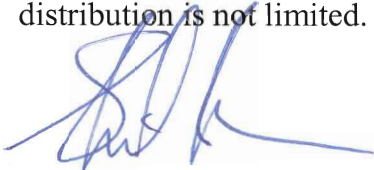
CDFA EVALUATION OF RESPONSE

A draft copy of this report was forwarded to the management of the 29th DAA, Mother Lode Fair, for its review and response. We have reviewed the response and it addresses the findings contained in this report.

DISPOSITION OF AUDIT RESULTS

The findings in this management report are based on fieldwork that my staff performed between April 14, 2008 and April 25, 2008. My staff met with management on April 25, 2007 to discuss the findings and recommendations, as well as other issues.

This report is intended for the information of the Board of Directors, management, and the Division of Fairs and Expositions. However, this report is a matter of public record and its distribution is not limited.



For Ron Shackelford, CPA
Chief, Audit Office

April 25, 2008

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	President, 29th DAA Board of Directors
1	Chief Executive Officer, 29th DAA
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office